

2001 BILL 210

First Session, 25th Legislature, 50 Elizabeth II

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 210

**ALBERTA PERSONAL INCOME TAX (IN-HOME CARE
AND DEPENDANT TAX CREDIT) AMENDMENT ACT, 2001**

MR. CENAIKO

First Reading

Second Reading

Committee of the Whole

Third Reading

Royal Assent

Bill 210
Mr. Cenako

BILL 210

2001

ALBERTA PERSONAL INCOME TAX (IN-HOME CARE AND DEPENDANT TAX CREDIT) AMENDMENT ACT, 2001

(Assented to , 2001)

HER MAJESTY, by and with the advice and consent of the
Legislative Assembly of Alberta, enacts as follows:

Amends SA
2000 cA-35.03

**1 The *Alberta Personal Income Tax Act* is amended by
this Act.**

2 Section 8(1) is amended

(a) in clause (d) by striking out the following:

the amount determined by the formula

\$14 047 - D.1

where

D.1 is the greater of \$11 661 and the particular
person's income for the year,

and substituting the following:

the amount determined by the formula

\$12 900 - D.1

where

D.1 is the particular person's income for the year,

Explanatory Notes

1 Amends chapter A-35.03 of the Statutes of Alberta, 2000.

2 Section 8 presently reads:

8(1) For the purpose of computing the tax payable under this Act for a taxation year by an individual, there may be deducted the amount determined by the formula

A x B

where

A is the specified percentage for the year;

B is the total of

(a) in the case of an individual who at any time in the year is a married person who supports the individual's spouse and is not living separate and apart from the spouse because of a breakdown of their marriage, an amount equal to the total of

(i) \$12 900, and

(ii) an amount determined by the formula

\$12 900 - C

where

(b) in clause (e) by striking out the following:

the amount determined by the formula

$\$7231 - E$

where

E is the greater of \$4845 and the income for the year of the dependant, and

and substituting the following:

the amount determined by the formula

$\$12\,900 - E$

where

E is the income for the year of the dependant, and

C is the income of the individual's spouse for the year or, where the individual and the individual's spouse are living separate and apart at the end of the year because of a breakdown of their marriage, the spouse's income for the year while married and not so separated,

(b) in the case of an individual who does not claim a deduction for the year under clause (a) and who, at any time in the year,

(i) is an unmarried person or a married person who neither supported nor lived with the married person's spouse and is not supported by the spouse, and

(ii) whether alone or jointly with one or more other persons, maintains a self-contained domestic establishment (in which the individual lives) and actually supports in that establishment a person who, at that time, is

(A) except in the case of a child of the individual, resident in Canada,

(B) wholly dependent for support on the individual, or on the individual and the other person or persons, as the case may be,

(C) related to the individual, and

(D) except in the case of a parent or grandparent of the individual, either under 18 years of age or so dependent because of mental or physical infirmity,

an amount equal to the total of

(iii) \$12 900, and

(iv) an amount determined by the formula

\$12 900 - D

where

D is the income for the year of the dependent person,

(c) except in the case of an individual entitled to a deduction under clause (a) or (b), \$12 900,

(d) in the case of an individual who, at any time in the year alone or jointly with one or more persons, maintains a self-contained domestic establishment that is the ordinary

place of residence of the individual and of a particular person

(i) *who has attained the age of 18 years before that time,*

(ii) *who*

(A) *is the individual's child or grandchild, or*

(B) *is resident in Canada and is the individual's parent, grandparent, brother, sister, aunt, uncle, nephew or niece, and*

(iii) *who*

(A) *in the case of the individual's parent or grandparent, has attained the age of 65 years before that time, or*

(B) *in the case of any of the relatives referred to in subclause (ii), is dependent on the individual because of that particular person's mental or physical infirmity,*

the amount determined by the formula

\$14 047 - D.1

where

D.1 is the greater of \$11 661 and the particular person's income for the year,

(e) *for each dependant of the individual for the year who*

(i) *attained the age of 18 years before the end of the year, and*

(ii) *was dependent on the individual because of mental or physical infirmity,*

the amount determined by the formula

\$7231 - E

where

E is the greater of \$4845 and the income for the year of the dependant, and

(f) *in the case of an individual entitled to a deduction under clause (b) in respect of a person and who would also be entitled but for paragraph 118(4)(c) of the federal Act to a deduction under clause (d) or (e) in respect of the same*

3 This Act comes into force on Proclamation.

person, the amount by which the amount that would be determined under clause (d) or (e) in respect of the person exceeds the amount determined under clause (b) in respect of the person.

(2) Subsections 118(4), (5) and (6) of the federal Act apply to subsection (1).

3 Coming into force.